

EXHIBIT 31



September 15, 2006

JPMorgan Chase Bank, N.A.
4 New York Plaza, 13th Floor
New York, New York 10004
Attention Gerard M. Pepe
Telephone: 212.623.1891

Danske Bank A/S
London Branch
75 King William Street
London EC4N 7DT
Attention Peter Hughes
Telephone: 020-7410-8066

Dear Mr. Hughes :

Reference is made to that certain Tri-Party Custody Agreement dated as of April 21, 2006 among you, as Purchaser (the "Buyer"), Lehman Commercial Paper Inc. (the "Seller") and JPMorgan Chase Bank, N.A. [as successor in interest to The Chase Manhattan Bank] (the "Master Custodian"), as amended by the parties thereto from time to time (as so amended, the "Tri-Party Custody Agreement").

Effective October 1, 2006 JPMorgan Chase & Co. ("JPMorgan") has entered into an agreement with The Bank of New York Company, Inc. ("BNY") pursuant to which JPMorgan intends to exchange select portions of its corporate trust business, including municipal, corporate and structured finance trusteeships and agency appointments, for BNY's consumer, small-business and middle-market banking businesses. Included in this exchange is the Tri-Party Repo Custody Program to which the Tri-Party Custody Agreement relates. This exchange transaction has been approved by both companies' boards of directors and is subject to regulatory approvals.

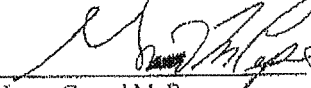
Accordingly, as of October 1, 2006, BNY, or one of its affiliates, will become the assignee of all right, title and interest of JPMorgan Chase Bank, N.A. as Master Custodian under the Tri-Party Custody Agreement. In all other respects, the Tri-Party Custody Agreement shall be unchanged. As a part of the transactions, the material business and administrative people who administer the Tri-Party Custody Agreement for JPMorgan Chase Bank NA will also be transferring their employment to BNY and will continue to work on and administer this program. Transition details will be provided to you.

Pursuant to Section 18(e) of the Tri-Party Custody Agreement, we hereby request your consent to the assignment by JPMorgan Chase Bank, N.A. to BNY, or one of its affiliates, of all of its, right, title and interest as Master Custodian thereunder. In the event that you do not provide this consent, the Master Custodian will be required to terminate the Tri-Party Custody Agreement since JPMorgan Chase Bank, N.A. will no longer be in the business of providing these services as of such date.

Please execute this letter in the space provided below to indicate your consent.

Sincerely,

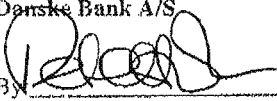
JPMORGAN CHASE BANK, N.A.

By: 

Name: Gerard M. Pepe
Title: Vice President

We hereby consent to the assignment as
More fully provided above as of this
29th day of September, 2006

Danske Bank A/S

By: 

Name: Peter Hughes
Title:



STUART EDMONDS
SENIOR MANAGER